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## **COUNCIL TAX REDUCTION SCHEME FOR 2015/16**

To: **Council – 4 December 2014**

Main Portfolio Area: **Finance**

By: **Cllr Rick Everitt, Cabinet Member for Financial Services and Estates**

Classification: **Unrestricted**

Ward: **All**

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**Summary: For Council to approve the Council Tax Reduction Scheme for 2015/16.**

### **For Decision**

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#### **1.0 Introduction and Background**

1.1 With effect from 1 April 2013, Council Tax Benefit was replaced by localised Council Tax Reduction Schemes (CTRS). Council have previously approved the schemes for 13/14 and 14/15. This scheme removed the second homes discount, removed the empty property discounts (except for those properties that are subject to major renovations) and reduced the Council Tax discount by 5.5% for those of working age. Council are now asked to approve the same principles for the 2015/16 scheme.

1.2 The scheme will remain the same in 2015/16. The only technical changes which will be made are to update the amounts of benefits used in the calculation to reflect the April 2015 increases. The “applicable amounts” (i.e. the amount the Government say a person / family can live on per week) will also be uprated in April 2015 to reflect the nationally uprated figures and any other, minor updates issued by Government. The main principle of the scheme remains that Council Tax discounts will continue to be reduced by 5.5% for those of working age.

1.3 The detailed scheme regulations will be updated once Government issue the uprating figures for 2015/16 and any other technical amendments necessary. They usually do this in mid-December and EKS will then update the detailed regulations and publish them on our website by 31 January 2015 to meet statutory requirements.

#### **2.0 Options**

2.1 That Council approve the CTRS for 2015/16.

#### **3.0 Corporate Implications**

##### **3.1 Financial**

3.1.1 The CTRS scheme for 2013/14 and 2014/15 was previously designed within a reduced funding envelope of 14% (approximately £2.2m). The grant for the CTRS has been rolled into the Revenue Support Grant from 2014/15, however, although the overall Revenue Support Grant will be reduced in 2015/16, the Government has said that the CTRS element of this funding will

remain at the 2014/15 level. Therefore, there is already budget provision for this scheme for 2015/16 and no changes to the design of the scheme are necessary at this stage.

### 3.2 Legal

3.2.1 The Council is required to agree its CTRS for 2015/16 by 31 January 2015.

### 3.3 Corporate

3.3.1 As part of the budget process, the CTRS needs to be approved by 31 January each year.

### 3.4 Equity and Equalities

3.4.1 There are no equity or equalities issues arising from this report.

## 4.0 Recommendation(s)

4.1 That Council approves the 2015/16 CTRS. The detailed regulations will then be published by 31 January 2015.

Contact Officers:	Paul Cook, Director of Corporate Resources Andrew Stevens, Assistant Director (Customer Delivery) EK Services
Reporting to:	Madeline Homer, Interim Chief Executive

### ***Corporate Consultation Undertaken***

Finance	Matthew Sanham, Finance Manager
Legal	N/A